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April 23, 1996

Mr. Joe Christie
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Office of Trust Funds Management
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RE: Contract No. CMK00129395

Dear Joe:

Accompanying this letter please find summaries of U.S. Treasury reconciliation procedures and related results for balances as of June 30, 1972 and transactions for the Fiscal Years ended September 30, 1991 and 1990. At your direction and in compliance with contract CMK00129395, this work was completed subsequent to the issuance of the Agreed-Upon Procedures and Findings reports dated December 31, 1995.

Enclosed are updated summaries of account balances, net adjustments and variances by tribe and summaries of adjustments and related supporting documentation by tribe. Please refer to the accompanying "Table of Contents" and Attachments B and E for findings by tribe.

Our agreed-upon procedures for this work are as follows:

At your request, and in accordance with the U.S. Department of the Interior, Bureau of Indian Affairs (the Bureau) contract number CMK00129395, as modified at various dates (the Contract), we have performed the following agreed-upon procedures numbered one (1) through three (3) below with respect to the Tribal Trust account balances of the Bureau as of June 30, 1972 and cash account transactions for the period October 1, 1989 through September 30, 1991 (Fiscal Years 1990 and 1991) (i.e., reconciliation period), except as otherwise noted. As a result of applying the agreed-upon procedures, findings were noted (see Attachments B through E for detail of findings).

Source documents used in performing all of the following agreed-upon procedures were obtained by the Bureau and provided to us for reconciliation purposes. Below are summaries of the agreed-upon procedures applied.

System Reconciliation

1. We matched (agreed) June 30, 1972 balances from the Bureau's Finance System (Tribal Trust General Ledger) with the June 30, 1972 U.S. Treasury (Treasury) balances as reported in the "Combined Statement of Receipts, Expenditures and Balances of the United States Government." Based on discussions with Bureau personnel, the "Combined Statement of Receipts, Expenditures and Balances of the United States Government" was prepared by Treasury from reports submitted to Treasury by the Bureau and other Government Agencies. Although variances were identified and reported for informational purposes only by tribal appropriation, no investigation was performed or adjustments proposed as a result of this work (see Attachments A and B for "U.S. Treasury System to Finance System Reconciliation Procedures" and "U.S. Treasury System to Finance System Balance Comparison Results as of June 30, 1972").

Mr. Joe Christie

Page 2

April 23, 1996

2. We reconciled Fiscal Year 1990 and 1991 Bureau cash transactions reported by the U.S. Treasury (Treasury) to the Bureau's Finance System (General Ledger System Reconciliation). The resulting variances were investigated for tribal trust funds (Appropriation 8365) and resolved, to the extent supporting documentation was provided by the Bureau (see Attachments A, C and E for "U.S. Treasury System to Finance System Reconciliation Procedures," "U.S. Treasury System to Finance System Reconciliation Results for Fiscal Year 1991 and 1990," and "Summary of Account Balances and Adjustments," respectively).
3. We reconciled Fiscal Year 1991 Bureau cash transactions reported by the U.S. Treasury (Treasury) to reports submitted to Treasury (Treasury Reporting Reconciliation). The resulting variances were investigated for tribal trust funds (Appropriation 8365) and resolved, to the extent supporting documentation was provided by the Bureau (see Attachments A and D for "U.S. Treasury System to Finance System Reconciliation Procedures" and "U.S. Treasury System Reporting Reconciliation Results for Fiscal Year 1991").

Because the above procedures do not constitute an audit made in accordance with generally accepted auditing standards, we do not express an opinion on any of the elements referred to above. Had we performed additional procedures or had we made an audit of the financial statements of the Trust Funds managed by the Bureau in accordance with generally accepted auditing standards, other matters might have come to our attention that would have been reported to you. Further, it is beyond our professional competence to provide advice regarding legal matters. Accordingly, we cannot and do not make any representations regarding any legal issues raised in conjunction with performing our procedures. This report relates only to the elements specified above and does not extend to any financial statements of the Trust Funds managed by the Bureau taken as a whole.


This report is solely for the information of the Bureau and is not to be used, referred to or distributed for any other purpose.

As you are also aware, the accompanying reports should be read in conjunction with our report above.

Please call me if you have any questions.

Very truly yours,

ARTHUR ANDERSEN LLP

By 
Bradley J. Preber

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Enclosures